## 3. ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮಾರಾಟ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕ

## ಮಂಡನೆಗೆ ಅನುಮತಿ ಕೋರಿಕೆ

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮಂತ್ರಿಗಳು) (ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಪರವಾಗಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮಾರಾಟ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಲು ತಮ್ಮ ಅನುಮತಿಯನ್ನು ಕೋರುತ್ತೇನೆ.

ಶ್ರೀ ಎಂ. ಎಸ್ ಕೃಷ್ಣನ್.—ಮಾರಾಟ ತೆರಿಗೆಯ ವಿಧೇಯಕವನ್ನು ನಾಳೆ ತೆಗೆದು ಕೊಳ್ಳಬಹುದಲ್ಲ.

ಸಪ್ಲಿಮೆಂಟರಿ ಡಿಮ್ಯಾಂಡ್ಸನ್ನು ಚರ್ಚೆಯಿಲ್ಲದೆ ಪಾಸ್ ಮಾಡಿದರೆ ಹೇಗೆ ? ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೆ, ಪ್ರಜಾಪ್ರಭುತ್ವ ರೀತಿಯಲ್ಲಿ ನಡೆದುಕೊಂಡು ಹೋಗತಕ್ಕಂಥ ಪರಂಪರೆ ಇದೆ ಎಂದು. ಇದರ ಬಗ್ಗೆ ಚರ್ಚೆ ಮಾಡುವಂಥಾದ್ದು ಇದೆ, ಚರ್ಚೆ ಮಾಡದೇ ಪಾಸ್ ಮಾಡುವುದು ಹೇಗೆ ?

ಅಧ್ಯಕ್ಷರು.—ಮಂಡನೆಮಾಡಿ.

PROF॥ A LAKSAMI SAGAR. These are all bills relating to taxation. Today we are only dealing with introduction.

SRI M. S. KRISHNAN.—What about supplementary demands ? What is this ? Is it democracy ? Is it the tradition ? My protest is there. My strong protest is there. This is not democracy.

ಅಧ್ಯಕ್ಷರು.—ಪ್ರಸ್ತಾಪ ಏನೆಂದರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮಾರಾಟ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲು ಅನುಮತಿ ನೀಡುವುದು.

ಪ್ರಸ್ತಾವ ಅಂಗೀಕರಿಸಲ್ಪಟ್ಟಿತು ಮತ್ತು ಅನುಮತಿ ನೀಡಲಾಯಿತು

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವರು).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮಾರಾಟ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲಾಗಿದೆ.

ANNEXURE-4

## KARNATAKA LEGISLATIVE ASSEMBLY

### (Adjourned Meetings)

### THE KARNATAKA SALES TAX (AMENDMENT)

### BILL, 1989.

(L. A. Bill No. 5 of 1989)

A Bill further to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957);

Whereas it is expedient further to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka Legislature in the Fortieth Year of the Republic of India as follows:—

1. **Short title and commencement.** - (1) This Act my be called the Karnataka Sales Tax (Amendment) Act, 1989.

(2) The provisions of this Act other than sub-section (3) of section 18 shall come into force from the first day of April, 1989 and sub-section (3) of section 18 shall come into force from such date as the State Government may, notification, appoint.

2. **Amendment of section 2.**—In section 2 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) (hereinafter referred to as principal Act), in clause (c) of sub-section (1), after the words "such produce", the words "except coffee" shall be deemed to have been inserted with effect from the Eighteenth day of October, 1983;

3. **Amendment of Section 5.**—In section 5 of the Principal Act, in the proviso to sub-section (1), the words 'sugarcane syrup (processed)" shall be omitted.

4 **Amendment of Section 5-A.** - In section 5-A of the principal Act, in sub section (2), after clause (iv), the following shall be inserted, namely: -

"(v) having his manufacturing unit inside the State and having purchased any inputs by furnishing a decclaration under first proviso to sub-section (1), uses such in puts contary to such declaration, the assessing authority, after giving such person a reaonable opportunity of being heard, shall, by order in writing, impose upon him by way of penalty a sum which shall

not be less than twice the amount of tax leviable under section 5 but not exceeding thrice the amount of such tax on the sale of the inputs so purchased".

**5. Amendment of section 8-A.**— In section 8-A of the principal Act,—

(1) after sub-section (2), the following shall be inserted namely:—

"(2A) The State Government may, by notification, transpose any entry or part thereof from one schedule to another schedule and alter the point of levy of sale or purchase, but not so as to enhance the rate of tax in any case;

Provided that where the point of levy is altered under this sub-section in respect of any goods have been subjected to tax under the unaltered entry, then such goods shall not be subjected to tax under the transferred entry".

(2) in sub-section (3), after the words, brackets and figures "sub-section (1) "the words, brackets, figures and letter "or sub-section (2A) " shall be inserted.

**6. Amendment of section 12.**—In section 12 of the principal Act, in the first proviso to sub-section (3), afte the words and figures "the Karnataka Sales Tax (Amendment) Act, 1985" the words "in respect of which a return under sub-section (1) has been submitted, before such commencement" shall be and shall be demed always to have been inserted.

**7. Amendment of section 12-C.**—In section 12-C of the principal Act, In sub-section (i), for the words "for whom the authority precsibed under sub-section (1) of section 10A is an Assistant Commercial Tax Officer, is not less than the limits specified under clause (a) of sub-section (5) of section 5", the words "is not more than five lakhs rupees" shall be substituted.

**8. Amendment of section 17.**—In section 17 of the principal Act,—

(1) for clause (i) of sub-section (6), the following shall be substituted, namely:—

"(i) Notwithstanding anything contained in sub-section (1) to (3), subject to such conditions and in such circumstances as may be prescribed, the assessing authority of the area may, if a dealer lible to tax under section 5B so elects, accept in respect of works contracts specified in the sixth schedule by way of composition,

(a) an amount at the rate of two per cent of his total turnover if such turnover relatres to transfer property in goods (whether as goods or in some other form) inolved in the execution of works contract specified in serial numbre 6 of the sixth schedule; or

(b) an amount at the rate of fur poer cent of his total turnover, if such turnover relates to transfer of property in gods (whether as goods or in some other form) involved in the execution of works contract other than those spcified in serial number 6 of sixth schedule".

(2) after sub-section (6), the following shall be inserted, namely:—

"(7) Nothing contained in sub-section (6) shall apply to a dealer registered under the Central Sales Tax Act, 1956 and has furnished a declaration in form-C under the said Act in respect of goods purchased by him for the purposes of using such goods in the execution of works contract".

9. **Amendment of Section 19-A.**—In Section 19-A of the principal Act, for sub-section (1), the following shall be substituted, namely:—

"(1) Notwithstanding anything contained in this Act, the Central Government, or any State Government or an industrial, commercial or trading undertaking of the Central Government or of any State Government shall be entitled, to deduct out of the amounts payable by them to a dealer in respect of works contracts of the nature specified in the sixth schedule executed for them an amount equal to the tax payable by such dealer under section 17, calculated,—

(a) at the rate of two per cent of the total amount payable to such dealers, if the works contract executed is as specified under serial number 6 of the Sixth Schedule; or

(b) at the rate of four per cent of the total amount payable to such dealers, if the works contract executed is other than those specified in serial number 6 of the Sixth Schedule".

10. **Amendment of Section 20.**—In Section 20 of the principal Act, in clause (a) of sub-section (5),—

(1) in sub-clause (i), the word "enhance" shall be omitted.

(2) after sub-clause (i), the following shall be inserted namely:—

(ia) enhance the assessment including any part therof whether or not such part is objected in the appeal;"

**11. Insertion of new section 24-A.**—In the principal Act, after Section 24, the following shall be inserted namely:—

"24-A. Objections to Jurisdiction.—No objection as to the territorial or pecuniary jurisdication of any assessing authority shall be entertained or allowed by any Court, Tribunal or Authority in an appeal or revision, unless such objection was taken before the assessing authority at the earliest possible opportunity."

**12. Amendment of section 25-B.**—In sub-section (1) of section 25-B of the pricipal Act, after sub-clause (ib) of clause (i), the following shall be and shall be deemed to have been inserted with effect from the first day of Aprial, 1985 and shall be deemed to have been omitted with effect from the 31st day of March, 1989, namely:—

"(ic) rupees eight per tonne when purchased by sugar factories situated in the State of Maharashtra."

**13. Amendment of section 28-A.**—In sub-section (7) of section 28-A of the principal Act, after sub-clause (ii) of clause (a), the following proviso shall be inserted, namely:—

"Provided that where the person aggrived is a dealer registred under the Act, such person may appeal to the appropriated appellate authority of the area in which he is registered."

**14. Ammendment of second Schedule.**— Inthe second schedule to the principal Act,—

(1) for the entries relating to serial number 12 of part 'B', the following shall be substituted namely;—

"12. Butter and ghee.—Thirteen per cent."

(2) after the entries relating to serial number 2 of part 'C' the following shall be inserted, namely;—

"2-A Cardamom.—Four percent."

(3) after the entries relating to sub-item (b) of item (ii) of serial number 5 of part 'C' the following shall be inserted, namely:—

"(c) Audio and Video magnetic tapes.—Thirteen percent."

(4) in the entries relating to serial number 7 of part 'C' in colum 3, for the words "Eighteen per cent", the words "Thirteen per cent" shall be substituted.

(5) after thi entries relating to serial number 8 of part 'C' the following entries shall be inserted, namely:—

"8-A. Cheese :

| | |
|---|---|
| (i) when sold in sealed containers. ... | Thirteen pr cent |
| (ii) Cheese not covered at item (i) above. | Six per cent." |

(6) for the entries relating to serial number 18 of Part 'C', the following shall be substituted, namely:—

"18. Coffee, that is to say,—

| | |
|---|---|
| (i) Coffee including coffee beans and coffee seeds whether raw or roasted whichis not subject to tax underserial nmber 3 of the third schedule, but excluding those specified in tems (ii), (iii) and (iv) below | Thirteen per cent |
| (ii) Coffee powder excluding-french coffee, instant coffee and coffe drink. | Thirteen per cent |
| (iii) Instant coffee | Thirteen per cent |
| (iv) French coffee on the turn-over relating to component ther of *viz*., coffee and chi-cory which haven not alre-and subjected to tax under this Act. | Thirteen per cent" |

(7) in the entries relating to serial number 22 of part C',—

(i) In item (iii), in column 2, for the letters "H D P E", the word "plastic" shall be substituted.

(Ii) in item (vi), incolumn 2, for the words "High Density Polyethelene woven sacks", the words "plastic woven sacks" shall be substituted ;

(iii) after item (vi) the following shall be inserted, namely :—

"(vii) metallic gas cylinders ... Eight per cent"

(8) after the entries relating to serial number 22 of part 'C', the following shall be inserted, namely :—

"22-A. Cooking gas other than those specified elsewhere in this schedule ... six per cent"

(9) after the entries relating to serial numbers 5 of part 'F', the following shall be inserted, namely :—

"5-A Fish meal ... Three per cent"

(10) in the entries relating to serial number 5 of part 'I', in column 2, for the words "insecticides and pesticides" the words "Insecticides, pesticides weedicides, herbicides, fungicides and plant regulators" shall be substituted ;

(11) in the entries relating to serial number 2 of part 'M', in column 3, for the words "Four per cent", the words "two per cent" shall be substituted.

(12) in the entries relating to serial number 8 of part 'M', in column 3, for the words "Four per cent", the words "Two per cent", shall be substituted.

(13) after the entries relating to item (iv) of serial number 5, of part 'p', the following shall be inserted, namely :—

"(vii) Petrcleum jelly (all grades) ... Ten per cent

(viii) Maptha ... Ten per cent"

(14) in the entries relating to serial number 17 of part 'S' :—

(i) in column 3 of item (i), for the words six per cent" the words "Eight per cent" shall be substituted ;

(ii) in column 3 of sub-item (b) of item (ii) for the words "eight per cent", the words "six per cent" shall be substituted.

(15) after the entries relating to serial number 10 of part 'T'. the following shall be inserted, namely :—

"10A Tools, such as. spanners, screw drivers, files, cutting plyers, hammers and the like (manully operated) ... Eight per cent"

(16) after the entries relating to serial number 7 of Part 'W'. the following shall be inserted, namely :—

"8. Waxes (all kinds) ... Eight per cent"

(17) in the entries relating to serial number 102 as existed prior to the first day of April 1988, in columns 3, for the words "Eight per cent", the words "Six per cent" shall be and shall be deemed to have been inserted with effect from the fifteenth day of June, 1979 and shall be deemed to have been omitted with effect from the thirtyfirst day of March, 1987.

(18) in Explanation-III, after the words, figures and alphabets "serial number 18 of Part 'C'," the words, and figures "or under serial number 3 of the third schedule" shall be inserted

(19) in Explanation-VII, for the words, ffgures and bracket "5 of Part D and 12(i) of Part B", the words and figures, "and of Part D" shall be substituted.

15. **Substitution of third schedule.**—For the third schedule of the principal Act, the following shall be substituted, namely :—

"THIRD SCHEDULE

**Goods in respect of which a single point purchase tax only is leviable under section 5(3)(b)**

| *Sl. No.* | *Description of the goods* | *Point of levy* | *Rate of tax* |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1. | Bauxite, chromite, iron, manganese and other ores. | Purchase by the first or earliest of the successive dealers in the State liable to tax under this Act. | Thirteen per cent |
| 2. | Bones and Horns | Purchase by the last dealer in the state liable to tax under this Act. | Three per cent |
| 3. | Coffee including coffee beans and coffee seeds (whether raw or rosted) but excluding coffee powder, french coffee, instant coffee and coffee drinks | Purchase by first or earliest of the successive dealers in the State liable to tax under this Act. | Thirteen per cent |
| 4. | Raw Wool ... | Purchase by the last dealer in the State liable to tax under this Act, | Five per cent |
| 5. | Shrimps, prawns and lobsters (other than frozen shrimps, prawns and lobsters). | Purchase by the last dealer in the State liable to tax under this Act. | Four per cent |

**16. Amendment of fourth schedule.** In the fourth schedule to tho principal Act, for the entries relating to item (e) of serial number 5, the following shall be substituted. namely :—

| | | |
|---|---|---|
| "5. (e) Coconuts(*i.e.*, copra excluding tender coconuts). | Sale by the first or earliest of successive dealers in the State liable to tax under this Act. | Four per cent |

17. **Amendment of fifth schedule.**—In the fifth schedulie to the principal Act,

(1) in the entries relating to serial number 47-A, after the words "marked poison", the words "and Truthfully labelled seeds of pulses, oilseeds and cereals marked poison" shall be and shall be deemed to have been inserted with effect from the Twelfth day of September, 1983.

(2) after the entries relating to serial number 5A, the following shall be and shall be deemed to have been inserted with effect from the first day of September, 1978 and shall be deemed to have been omitted with effect from the twenty first day of July, 1986, namely :—

"5-B. Shrimps, prawns and lobsters other than frozen shrimps, prawns and lobsters which are sold to exporters within the State".

18. **Amendmendment of sixth schedule.** In the sixth schedule to the principal Act,—

(1) in the entries relating to serial number 6, in column 3, for the words 'Five per cent', the words 'Eight per cent' shall be substituted.

(2) in the entries relating to serial number 12, in column 3, for the words "Five per cent", the words 'Eight per cent' shall be sudstituted.

(3) after the entries relating to serial number 23, the following shall be inserted, namely :—

| | | |
|---|---|---|
| "24. | Tyre retreading ... ... | Eight per cent |
| 25. | Processing and suppliying of photographs, photo prints and photo negatives. | Six per cent |
| 26. | Supplying and installation of electronic instruments, equipments, apparatus, appliances and devices. | Six per cent |
| 27. | Supplying and installation of firefighting equipments and devices. | Six per cent |

19. **Amendment of eighth schedule.**—In the eighth schedule to the principal Act, after the entries relating to serial number 13, the following shall be inserted, namely:—

| | | |
|---|---|---|
| "14. | Arrack ... ... | Three percent |
| 15. | Diesel engines and parts thereof ... | Three p rcan" |
| 16. | Ball or roller bearings (all kinds) ... | Three percentt |

"I hereby certify that this Bill is a money Bill within the meaning of Articale 199 of the constitution of India.

Speaker."

## Statement of Objects and Reasons

(As appended at the time of introduction of Bill)

To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Sales Tax Act, 1957.

Opportunity is also taken to rationalise certain provision of the said Act.

Hence the Bill.

## Financial Memorandum

There is no extra expenditure involved by this Amendment.

S. R. BOMMAI,
Chief Minister.

M. INNASAPPA,
Secretary.

## ANNEXURE

Extract from the Karnataka Sales Tax Act, 1957.

xx xx xx

2. **Definintion.**—(1) In this Act, unless the context other-wise requires,—

(a) xx

(b) xx

(c) "agricultural porduce or horticultural produce" shall not be deemed to include tea and such produce as has been subject to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting, or drying.

xx xx xx

5. **Levy of tax on sale or purchase of goods.**—(1) Every dealer shall pay for each year tax on his taxable turnover at the rate of seven per cent of such turnover ;

Provided that if and to the extent to which such turnover relates to sugar cane syrup (process d) gunny bags, bardan (including bitars) and hessain cloth, the tax shall be calculated at the rate of three per cent of such turnover.

xx xx xx

12-C. **Summary assessment of certain dealers.**—(1) Notwithstanding anything contained in sub-section (3) of section 12 where in respect of a year, the total turnover of a dealer, for whom the authority prescribed under sub-section (1) of section 10-A is an Assistant Commercial Tax officer, is not less than the limit specified under clause (a) of sub-section (5) of section 5, the assessing authority may, at his descretion, but Subject to the provisions of sub-section (3), (4), (5) and (6) assess such dealer on the basis of the original return or the revised return, as the case may be, with-out repusring his presence or the production by him of his books of arpcounts.

xx xx xx

17. **Composition of Tax.**—

(1) xx xx xx

(6) (i) Notwithstanding anything contained in sub-sections (1) to (3), subject to such conditions and in such circumstances as may be prescribed, the assessing authority of the area may,

if a dealer liable to tax under section 5B elects, accept in lieu of the amount to tax payable by him during any year, under this Act, in respect of words contracts falling under serial number 6 of the Sixth Schedule by way of composition, an amount at the rate of Two per eent of his total turnover ie respect of transter of property in goods (whether as goods or in some other from) involved in the execution of such works-contracts.

xx xx xx

**19A. Deduction of tax at source.**—(1) Notwithstanding anything contained in this Act, the Central Government or any State Government or an industrial. commercial or trading undertaking of the Central Government or any State Government shall be entitled, in respect of works contracts of the nature specified in serial number 6 of the Sixth Schedule executed for them, to deduct out of the amounts payable by them to dealers in respect of such works contracts, an amount equal to the tax payable by such dealers under section 17, calculated at the rate of too percent of the amwnunt payable to such dealers.

xx xx xx

**20. Appeals.**—(1) Any person objecting to an order af ecting him passed under the provisioas of this Act by,—

(i) an Assistant Commercial Tax Officer, may appeal to the Assistant Commissioner ; and

(ii) a Commercial Tax Officer, may appeal to the Deputy Commissioner.

xx xx xx

(5) In disposing of an appeal, the appellate authority may, after giving the appellant a reasonable opportunity of being heard

(a) in the case of an order of assessment or penalty—

(i) confirm, reduce, enhance or annul the assessment or penalty or both

(ii) set-aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed ; or

(iii) pass such other orders as it may think dfit : and

(b) in the case of any other order, confirm, cancel or very such order.

xx xx xx

**25B. Levy of Tax on purchase of sugarcane.**—

(1) Notwithstanding anything in section 5, there shall be levied and collected a tax on the last purchase of sugarcane in the State at the rate of,—

(i) rupees twelve per tonne, when purchased by the manufacturer of jaggery ; and sugar syrup (processed).

(ii) rupees twenty per tonne, in other cases ;

Provided that no tax shall be leved and collected ot the last purchase of sugarcane on the State when purchased by a manufact-

uxreja rofer y whose total turnover during the year does not ceed rupeegges five lakhs.

**28-A. Establishment of check post or barrier and inspection of goods while in transsit.—**

(1) xx xx xx

(7) (a) he person aggrieved by the levy of penalty under this sub-section may, appeal within thirty days from the date on which the notice of penalty was served on the person,—

(i) to the Appellate Deputy Commissioner of Commercial Taxes of the area, if the levy made is by an Assistaut Commissioner of Commercial Taxes or by a Commercial Tax Officer ; and,

xx xx xx

## SECOND SCHEDULE

### Part B

| | | |
|---|---|---|
| 1. | xx | |
| 12. | Butter, Ghee cheese ; | |
| | (i) When sold in bottles, and tins or any kind of sealed containers, | Fifteen Percent |
| | (ii) Cheese not covered at Item (i) Six per-cent above (see Explanation VII), | |

### Part C

| | | |
|---|---|---|
| 7. | Cement ... | Eighteen percent |
| 18. | Coffee, that is to say | |
| | (i) any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted) coffee powder excluding french coffee, coffee dring and instant coffee. | Thirteen percent |
| | (ii) Instant Coffee ... | Thirteen percent |
| | (iii) French Coffee on the turn overs relating to components thereor *viz.*, coffee and chicory which have not already suffered tax under the Act. (See Explanation III) | Thirteen percent |
| 22. | Containers, that is to say | |
| | (i) Paper boxes, folding cartons, paper bags, carrier bags, card board boxes, corrugated boxes. | Eight percent |
| | (ii) Tin plate containers (cans and boxes), steel and aluminium drums and crates, aluminium tubes and collapsible tubes. | Eight percent |
| | (iii) Plastic, poly-vinyl chloride and polythene bottles, jars boxes, crates, cans, carboys drums and bags (other then HDPE woven sacks). | Eight percent |
| | (iv) Wooden boxes, crates, casks and containers. | Eight Percent |
| | (v) Glass jars and carboys ... | Eight percent |
| | (vi) Higo Density Polythelene woven sackI | Two percent |

### Part I

| | | |
|---|---|---|
| 1. | xx | |

| | | |
|---|---|---|
| 5. | Insecticides and pesticides excluding copper sulphate. | Three percent |

**Part M**

| | | |
|---|---|---|
| 1. | xx | |
| 2. | Man-made or synthetic staple fibres fibre | Four percent |
| 2. | yarn, or filament yarn (all kinds). | |
| 8. | Mill yarn(all kinds)excluding cotton yarn, spun silk yarn, filature silk and those falling under any other entry. | Four percent |

**Part S**

| | | |
|---|---|---|
| 1. | xx | |
| 17. | Stones, that is to say | |
| | (i) Granite stones and chips | Six percent |
| | (ii) Cuddaph stones, slabs and tiles | |
| | (a) Polished ... | Eight percent |
| | (b) Un-polihed ... | Eight percent |
| | (iii) Shahabad stones, slabs and tiles ... | Eight percent |
| 102. | Folding Umbrella and parts ... | Eight percent |

**Explanation III**—Where a tax has been levied in respect of purchase of coffee seeds under serial number 18 of Part-C the coffee powder (exciuding instant coffee and french coffee) made out of those coffee seeds is not liable to tax under the said item.

**Explanation VII.**—Where tax has been levied in respect of goods mentioned in serial number 8(i) of Part F,5 of Part D and 12(i) of Part B such goods taken out from containers and sold loose shall not be liable to tax under section 5 and the burden of proving that tax been paid on the goods in question shall be on the dealer.

xx xx xx

## THIRD SCHEDULE

**Goods in respect of which a Singlo Point Purchase is leviable under section 5 (3) (b)**

| Sl. No. | Descriptihn of the goods | Point of levy | Rate of Tax |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| 1. | xx | | |
| 2. | xx | | |
| 3. | xx | | |
| 4. | Raw W ol | Purchase the last dealer in the State Liable to tax under this tax Act | Four Percent |
| 4a. | Canrdamom | Purchase by the first or arliest of the successive dealers in the State liable to tax under this Act. | Four Percent |
| 4b. | xx | | |
| 5. | xx | | |
| 6. | xx | | |
| 7. | xx | | |
| 8. | xx | | |
| 9. | xx | | |
| 10. | xx | | |
| 11. | xx | | |
| 12. | Bauxite, Charomite, iron and manganese ores. | Parchase by the last dealer in the State libale to tax under this Act. | Ten Percent |
| 13. | Bones and Horns | do | Two Percent. |
| 13a. | Shrimps, prawns and Lobsters other than forzen shrimps prawns and lobsters. | M do | Five Percent |
| 14. | xx | | |
| 15. | Silk fabrics manufactured either wholly or partly from silk except cotton fabrics, woollen fabrics and man made fabrics as defined in the Central Excise and Salts Act. 1944. | do | Four Percent |

## FIFTH SCHEDULE

**Goods exempted from tax under section 8**

| *Sl. No* | *Description of goods* |
|---|---|
| 47A. | Certified and treated seeds of cereals and pulses marked "Poison" |
| | XX XX XX |

## SIXTH SCHEDULE

(*See Section 5-B*)

| *Sl. No.* | *Description of work Contract* | *Rate of Tax* |
|---|---|---|
| 1 | 2 | 3 |
| 1. | XX | |
| 6. | Civil work like construction of buildings, bridges, roads etc. | Five Percent. |
| 12. | Supplying and fixing of furniture and fixtures. partitions, including contracts for interior decorations. | Five Percent |